



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3210 - Wray RD-2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	4,911,222	0	20,370	709,412	4,181,440	0	4,181,440	0
Support Serv-Students	2100-2199	166,197	0	0	0	166,197	0	166,197	0
Support Serv-Inst Staff	2200-2219, 2221-2299	271,162	0	14,039	23,464	233,659	0	233,659	0
Educational Library Services	2220	95,262	0	0	3,501	91,761	0	91,761	0
Support Serv-General Admin w/ Grants	2300	82,415	0	0	0	82,415	0	82,415	0
Support Serv-General Admin w/o Grants	2300	51,770	0	0	8,150	0	43,620	43,620	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	181,297	0	0	619	0	180,678	0	180,678
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	379,769	0	0	366	379,403	0	379,403	0
Sup Serv-Business w/ Grants	2500	7,653	0	0	0	7,653	0	7,653	0
Sup Serv-Business w/o Grants	2500	189,885	0	320	16,196	0	173,369	0	173,369
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	5,927	0	0	0	5,927	0	5,927	0
Oper & Maint of Plant Serv w/o Grants	2600	925,402	0	164,345	1,705	0	759,352	759,352	0
Student Transportation Services	2700-2799	628,815	0	193,677	0	435,138	0	435,138	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	295,382	0	0	0	0	295,382	0	295,382
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	442,770	235,376	1,710	0	205,684	0	205,684	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	114,623	0	87,414	7,500	19,709	0	19,709	0
Community Services	3300	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	170	0	90	0	80	0	80	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	83,010	0	0	83,010	0	0	0	0
<b>Total All Programs</b>		<b>8,832,731</b>	<b>235,376</b>	<b>481,965</b>	<b>853,923</b>	<b>5,809,066</b>	<b>1,452,401</b>	<b>6,612,038</b>	<b>649,429</b>



# Colorado Department of Education

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**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
  - Food Service Special Revenue Fund (21)
  - Government Designated-Purpose Grants (22)
  - Pupil Activity Special Revenue (23)
  - Transportation (25)
  - Other Special Revenue (20: 26-29)
  - Other Enterprise (50)
  - Expendable Trust (71)
  - Private Purpose Trust (72)
  - Agency (73)
  - Pupil Activity Agency (74)
  - Other Trust and Agency (70)
  - Charter School Fund (11)
  - Risk Related Sub Fund of General Fund (18)
  - Full Day Kindergarten Mill Levy Override Fund (24)
2. All Costs = all objects
3. Food = objects 0630, 0633, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects  
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,  
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	6,357,482	6,612,038
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	724,782	649,429
Carry Forward: From FY 2016-2017 Data	364,963	320,128
Total Indirect Costs	1,089,745 (A)	969,557 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	6,612,038	
Actual Indirect Costs:		
Admin. Charges	649,429	
Carry Forward: From FY 2016-2017 Data	364,963	
Total Indirect Costs	1,014,392	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,612,038	694,264	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,014,392	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	320,128	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	22.22 %
Direct Costs (34 CFR 75.567)	5,451,564 (B)	5,809,066 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,276,702	1,452,401
Carry Forward: From FY 2016-2017 Data	128,760	-161,559
Total Indirect Costs	1,405,462 (A)	1,290,842 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	5,809,066	
Actual Indirect Costs:		
Admin. Charges	1,452,401	
Carry Forward: From FY 2016-2017 Data	128,760	
Total Indirect Costs	1,581,161	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 5,809,066	1,742,720 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,581,161 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-161,559	

\* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.